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**From:**

**Sent:** Tuesday, May 12, 2009 2:33 PM

**To:**

**Cc:**

**Subject:** § 170(e)(3) – Contribution by Corporate Partner

Per our discussion earlier today, it is the view of [REDACTED] that Subchapter K provides that charitable contributions are to be taken into account by partners as if they themselves made the contributions. [REDACTED] found nothing in the legislative history of section 170(e)(3) that indicates it would not apply to C corporation partners of a partnership, and thus concurs with the views of [REDACTED]

Therefore, a C corporation that is a partner in a partnership can take the enhanced deduction (if the charitable contribution is otherwise a qualified contribution as provided in section 170(e)(3)) for a charitable contribution made by the partnership as, under Subchapter K, C corporation is treated as though C corporation actually made its distributive share of the contribution.

Please feel free to contact [REDACTED] at [REDACTED], or myself if you have any further questions.